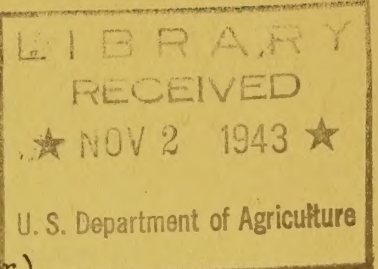


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Cop. 3

Tobacco 622

Issued July 21, 1942

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT AGENCY



MARKETING QUOTA INSTRUCTIONS

(Flue-cured Tobacco, 1942-43 Marketing Year)

These instructions set forth the manner of handling records and reports used in connection with the marketing quota program (Flue-cured tobacco, 1942-43 marketing year). The responsibilities of warehousemen, dealers, and field assistants are outlined in that order. Part IV of these instructions lists the forms and reports to be used and Part V relates to the preparation and handling of such forms and reports.

Part I WAREHOUSEMEN

The responsibilities of warehousemen with respect to records, reports, and payment of penalties are as follows:

1. To obtain a memorandum of sale (or a memorandum of sale cleared without marketing card) to cover each marketing of farm tobacco through the warehouse.
2. To obtain form Tobacco 614, Bill of Nonwarehouse Sale and a memorandum of sale for each lot of tobacco purchased by the warehouse from a farmer at any place other than a warehouse auction sale.
3. To obtain a listing on form Tobacco 612, Register of Suspended Sales to cover each marketing of farm tobacco through a warehouse that is not covered by a memorandum of sale by the end of the sale day.
4. To keep records relative to each sale or resale of tobacco made at his warehouse so as to show the name of the seller (and in the case of a sale for a farmer the name of the operator of the farm on which the tobacco was produced).
5. To keep records so as to identify all purchases and resales made for the warehouse leaf account and to maintain a separate account with respect to the amount of floor sweepings accumulated and the disposition of such floor sweepings.
6. To make appropriate entries on form Tobacco 615, Dealer's Record Book, showing the total purchases and resales made by each dealer during each sale day at the warehouse.

7. To submit a summary of each day's business on form Tobacco 616, Auction Warehouse Report.
8. To submit form Tobacco 617, Report of Penalties, for each week in which any sale is made subject to penalty, and to remit with such report the amount of penalty due.
9. On all memoranda of sale where there is shown that an amount is due the "C.C.C.," a check in such amount should be drawn payable to "Commodity Credit Corporation", and delivered to the farm operator, upon receipt of the memorandum of sale.
10. To compute and verify the amount of penalty on each excess memorandum of sale and each memorandum of sale cleared without marketing card.
11. To keep the check register or the check stubs so as to show thereon the serial number of the memorandum of sale (or memorandum of sale cleared without marketing card) or the serial number of the warehouse bill(s) identifying each marketing of farm tobacco for which a check is written.
12. To maintain records as provided under Section 25 of the Regulations and to make such records available for examination upon request by the field assistant.

Part II DEALERS

The responsibilities of dealers with respect to records, reports, and payment of penalties are as follows:

1. To obtain form Tobacco 615, Dealer's Record Book, from a field assistant and to keep records on such forms showing all purchases and resales. This record is to be kept by each dealer who resells (in the form in which tobacco is ordinarily sold by farmers) more than 10 percent of the tobacco purchased by him, and in the case of any dealer who resells less than 10 percent of the tobacco purchased by him the record is to be kept with respect to any tobacco which such dealer purchases from farmers at any place other than a warehouse auction sale.

2. To obtain a memorandum of sale to cover each lot of tobacco purchased from a farmer at any place other than a warehouse auction sale.
3. To obtain form Tobacco 614, Bill of Nonwarehouse Sale, for each lot of tobacco purchased from a farmer at any place other than a warehouse auction sale.
4. To present the original of all bills of nonwarehouse sale to field assistants for the issuance of memoranda of sale and recording on form Tobacco 615, Dealer's Record Book.
5. To transmit to the applicable Field Office all reports prepared on form Tobacco 615a, Dealer's Record.
6. To prepare form Tobacco 617, Report of Penalties, for each week in which tobacco subject to penalty is purchased from farmers and to submit the report accompanied by the penalty due to the applicable State or Field Office.
7. On all memoranda of sale where there is shown that an amount is due the "C.C.C.," a check in such amount should be drawn payable to the "Commodity Credit Corporation" and delivered to the farm operator upon receipt of the memorandum of sale.
8. To maintain records as provided under Section 26 of the Regulations, and to make such records available for examination upon request by the field assistant.

Part III FIELD ASSISTANTS

Responsibilities of field assistants with respect to records and reports are as follows:

1. To issue memoranda of sale and memoranda of sale cleared without marketing card and to check all within quota memoranda of sale issued by warehousemen and their representatives.
2. To prepare form Tobacco 619, Field Assistant's Daily Report, covering each sale day for each warehouse.

3. To obtain from the warehouse and forward to the applicable State or field office any check payable to the "Commodity Credit Corporation" for a memorandum of sale showing such amount to be due.
4. To prepare form Tobacco 612, "Register of Suspended Sale" listing all warehouse sales of farm tobacco which are not covered by a memorandum of sale, or a memorandum of sale cleared without marketing card, by the end of the sale day.
5. To issue form Tobacco 615, Dealer's Record Book, explain the use of such form, and to make entries thereon covering purchases made by dealers directly from farmers.
6. To supply warehousemen and dealers with all necessary forms and to assist them, insofar as time is available after performance of other duties, in maintaining records and preparing reports.
7. To report to the field officer in charge all cases of apparent violation of the regulations.
8. To keep strictly confidential all information reported to or acquired by the field assistant in the performance of his duties.
9. To perform such other duties as requested by the field officer in charge or by other persons so designated by the field officer.

Part IV LIST OF FORMS

The following is a list of the forms used by warehousemen, dealers, or field assistants in connection with the 1942-43 flue-cured tobacco marketing quota program:

Form No.	Title	To be prepared by
MQ-656	Within Quota Marketing Card	County Office
	Within Quota Memorandum of Sale	Warehouseman and Field Assistant
MQ-657	Excess Marketing Card	County Office
	Excess Memorandum of Sale	Field Assistant

Cont'd

Form No.	Title	To be prepared by
41-Tob-63	Record Book for Scrap Tobacco	Scrap Receiving Point
Tobacco 603	Marketing Quota Regulations	(Previously issued)
Tobacco 612	Register of Suspended Sales	Field Assistant and Warehouseman
Tobacco 614	Bill of Nonwarehouse Sale	Warehouseman and Dealer
Tobacco 615	Dealer's Record Book	Dealer, Warehouseman and Field Assistant
Tobacco 616	Auction Warehouse Report	Warehouseman
Tobacco 617	Report of Penalties	Warehouseman and Dealer
Tobacco 618	Memorandum of Sales Cleared Without Marketing Card	Field Assistant
Tobacco 619	Field Assistant's Daily Report	Field Assistant
Tobacco 620	Correction of Memorandum of Sale	Field Assistant
Tobacco 622	Marketing Quota Instructions	(Previously Issued)
Tobacco 623	Market Sales Card	Field Assistant
Tobacco 625	Authorization to Issue Within Quota Memoranda of Sale	Warehouseman, Field Assistant and Field Officer

Part V. PREPARATION AND HANDLING OF RECORDS AND REPORTS TO WAREHOUSEMAN, DEALERS AND FIELD ASSISTANTS

1. Marketing Cards and Memoranda of Sale

County offices will issue to the operator of each farm having flue-cured tobacco available for marketing a form MQ-656 "Within Quota Marketing Card" or a form MQ-657 "Excess Marketing Card." Each marketing card contains ten memoranda of sale, which will be issued as provided below to identify each marketing of tobacco from the farm.

When a farmer calls at the warehouse office for his check, he should present his marketing card to the field assistant, who will issue a memorandum of sale. In the absence of a field assistant, a warehouseman or his representative may issue a within quota memorandum of sale covering a warehouse auction sale, provided the warehouseman or his representative has been so authorized on Form Tobacco 625. All memoranda of sale issued by a warehouseman or his representative will be checked against the warehouse records and initialed by a field assistant.

Purchaser's Copy of Memorandum--In issuing memoranda of sale from within quota marketing cards the field assistant, warehouseman (or his representative) will enter the name of the warehouse (or dealer's name, registration number and State in case of a nonwarehouse purchase by a dealer) date issued, the signature of the person issuing the memorandum, date of sale (if memorandum of sale is not issued on the day of sale), warehouse bill number, pounds sold, and gross price in the appropriate spaces on the "Purchaser's Copy" of the memorandum of sale.

County Office copy--The warehouse bill number, pounds sold, gross price, name of warehouse (or dealer's name and registration number and State) and the date memorandum issued will be entered in the appropriate spaces on the "County Office Copy" of the memorandum of sale.

Marketing Card--In the appropriate spaces on the inside cover of the marketing card, stamp the name and address of the warehouse and the date and enter the number of pounds covered by the memorandum of sale. (In case of nonwarehouse purchase by a dealer, enter the name of the dealer, registration number and the date in lieu of the stamp used for warehouse sales.) The field assistant who issues or checks the memorandum of sale will ascertain that the name and address of the county agricultural conservation association have been entered on the memorandum of sale. The warehouse bill will be stamped with the warehouse stamp to indicate that a memorandum of sale has been issued.

Only field assistants are authorized to issue memoranda of sale from excess marketing cards. The field assistant will follow the procedure outlined above in issuing memoranda of sale from excess marketing cards, and in addition, will enter in the appropriate spaces the pounds subject to penalty and the amount of penalty. If the percent excess is not shown on the excess memorandum of sale it will be obtained from the inside cover of the excess marketing card. The pounds subject to penalty and the amount of penalty will be computed by both the field assistant and the warehouseman (or his representative) or dealer (in case of a nonwarehouse purchase by a dealer). The field assistant will initial the excess memorandum of sale. After verifying the computation the warehouseman (or his representative) or the dealer will also initial the excess memorandum of sale.

The field assistant will retain in his possession at all times, the "County Office Copy" of each excess memorandum of sale.

All memoranda of sale issued by a warehouseman and his representative will be delivered to the field Assistant upon his request. At the end of each sale day the field assistant will forward the "County Office Copy" of all memoranda of sale with the "Field Assistant's Daily Report"

to the field officer in charge. The "Purchaser's Copy" of the memoranda of sale will be delivered to the warehouseman (or dealer) and should be retained by him, together with other records, as provided in Sections 23, 26, and 32 of the Regulations.

If the notation "Due - C.C.C., \$ _____" has been made on a marketing card and the first memorandum of sale, a memorandum of sale may not be issued until a check has been drawn to the order of the Commodity Credit Corporation to cover the amount due. When a check has been drawn the field assistant will enter "Paid C.C.C., \$ _____" and his initials, (1) in the line for Memo. No. 1 on the inside front cover of the marketing card; (2) immediately below the words, "Memorandum of Sale" on the Purchaser's Copy of the first memorandum; and (3) immediately beneath the words "County Office Copy" on the County Office Copy of the first memorandum of sale. All such checks payable to the Commodity Credit Corporation will be forwarded (1) to the applicable State office in Alabama, Florida, Georgia or South Carolina, or (2) to the field office in North Carolina or Virginia.

If any erasure has been made on the marketing card, no memorandum of sale will be issued from such marketing card. If any alteration has been made on the marketing card, no memorandum of sale will be issued unless such alteration has been verified and initialed by a field assistant.

No memorandum of sale will be issued unless it is presented with the marketing card. If any memorandum of sale is missing from a marketing card and no entry has been made for that memorandum on the inside cover of the marketing card, the marketing card will be considered void and will not be acceptable until the proper entries have been made.

If the quantity of tobacco previously identified by memoranda of sale issued from any within quota marketing card is in excess of the number of pounds assigned to the card, the farm operator will be required to sign the "Operator's Certificate" on the back of the memorandum of sale. The person who presents the marketing card may sign as agent for the farm operator, provided his address is placed below his signature.

If any person other than the farm operator presents a marketing card, a memorandum of sale may not be issued unless the "Authorization" on the back of such memorandum has been executed by the farm operator. The person who presents the marketing card may sign the "Authorization" as agent for the farm operator, provided his address is placed below his signature.

If a marketing card is presented for the issuance of a memorandum of sale to identify a marketing of tobacco and the field assistant or warehouseman (or his representative) has reason to doubt that the tobacco was produced on the farm for which the marketing card was issued, he should require the farm operator to sign the "Operator's Certificate" on the back of the memorandum of sale. If the farm operator refuses to sign

the "Operator's Certificate" on the memorandum or if the signature does not agree with the signature appearing on the inside cover of the marketing card, no memorandum of sale will be issued and the field assistant should forward the marketing card to the field officer in charge.

If the marketing quota has been entered on the inside front cover of any excess marketing card, the total pounds for all memoranda of sale issued from such card may not exceed the marketing quota assigned to such card.

2. Form Tobacco 612, Register of Suspended Sales

A record of suspended farm sales will be maintained for each warehouse on form Tobacco 612, Register of Suspended Sales. This register consists of a book of 20 pages, in duplicate, and no book will be used at more than one warehouse. The field assistant will stamp the name of the warehouse and market on the "Record of Issuance of Register of Suspended Sales" and forward such form to the field office.

Each warehouse bill covering "farm tobacco" for which a memorandum of sale (or a memorandum of sale cleared without marketing card) has not been issued by the end of the sale day should be presented to the field assistant who shall stamp such bill "Suspended" and enter on the warehouse bill his initials and the serial number of the Register of Suspended Sales on which the suspended sale is listed. The field assistant will enter in the spaces provided on the Register of Suspended Sales the name of the warehouse and market and the date of the sale day covered by the report. The warehouse bill number, the name appearing on the warehouse bill, the total pounds sold and the gross price will be entered on the Register of Suspended Sales. The total of the columns headed "Pounds" and "Gross Price" will be entered in the spaces provided.

The warehouseman or his authorized representative should check the register of suspended sales and warehouse bills to be sure that no resales have been listed. After completing this check a warehouse representative and the field assistant should each sign the Register of Suspended Sales. The original will be detached by the field assistant and forwarded, with the "Field Assistant's Daily Report" to the field office. The official records of clearance of suspended sales will be maintained in the field office but a reference record will be maintained at the warehouse.

If a marketing card is presented to a field assistant (within four weeks) for the purpose of obtaining a memorandum of sale to cover a marketing of tobacco which has been listed on the register of suspended sales, he will issue such memorandum of sale and stamp both the "Purchaser's Copy" and the "County Office Copy" of the memorandum of Sale "Suspended" in order to keep them separate from the current day's sales, and will enter

on the register of suspended sales the date issued and the serial number of the memorandum of sale. The "Purchaser's Copy" of the memorandum of sale will be delivered to the warehouseman by the field assistant.

If a field assistant is not available, the warehouseman (or his representative) may issue a memorandum of sale from a within quota marketing card as outlined above to cover a marketing of tobacco which has been listed on the register of suspended sales. Both the "Purchaser's Copy" and the "County Office Copy" of such memoranda of sale issued by the warehouseman (or his representative) will be attached to the "Register of Suspended Sales" until removed by the field assistant.

If a memorandum of sale is not issued within four weeks after the date of marketing of the tobacco, the field assistant will prepare form Tobacco 618, Memorandum of Sale Cleared Without Marketing Card, as hereinafter provided and will enter the date and serial number of the memorandum of sale cleared without marketing card on the register of suspended sales.

3. Form Tobacco 614, Bill of Nonwarehouse Sale

Forms Tobacco 614, Bill of Nonwarehouse Sale, are assembled in books of 20, serially numbered, and a book will be issued by the field assistant upon request by a dealer. In issuing these books the field assistant shall enter the name of the dealer, his registration number and State and his permanent address on the outside cover of the book and on the "Receipt for Bill of Nonwarehouse Sale Book." The receipt shall be detached by the field assistant and forwarded to the field officer in charge.

The instructions for preparing Bills of Nonwarehouse Sale are contained on the inside cover of the Bill of Nonwarehouse Sale Book and should be called to the attention of the dealer. Form Tobacco 614, Bill of Nonwarehouse Sale, will be prepared as follows:

- (a) Enter the date and the name of the State and county in which the farm is located, together with the farm serial number in the space provided.
- (b) Enter in item 1 the name and address of the farm operator.
- (c) Enter in item 2 the name of the dealer and his registration number and State. Also, enter the name of the person making the purchase if other than the dealer.
- (d) Enter in item 3 the pounds sold and the gross price. The serial number of the memorandum of sale will be entered by the field assistant.

- (e) The farm operator and the buyer will sign the certification on the Bill of Nonwarehouse Sale and the post card copy of the Bill of Nonwarehouse Sale will be detached and mailed by the farm operator not later than the day following the date of sale. The dealer will present the original of the Bill of Nonwarehouse Sale to a field assistant, together with the marketing card issued for the farm, for the issuance of a memorandum of sale. The field assistant will forward all original bills of nonwarehouse sale, together with the "County Office Copy" of the memoranda of sale to the field office.

4. Form Tobacco 615, Dealer's Record Book

Each dealer who purchases tobacco from farmers at any place other than an auction warehouse sale and any other dealer who resells (in the form in which farm tobacco is ordinarily sold) more than ten percent of the tobacco purchased by him at auction will keep a record and make reports on Form Tobacco 615, Dealer's Record Book, showing his purchases and resales of tobacco. The dealer will obtain Form Tobacco 615 from a field assistant. The dealer will supply the information required for the "Receipt for Dealer's Record" and when all the necessary information has been entered, the dealer and the field assistant will sign in the spaces provided on the receipt and the field assistant will detach the receipt and forward it to the field office.

All purchases and resales of flue-cured tobacco made by the dealer will be entered in the Dealer's Record Book in accordance with the instructions contained on the inside front cover. In making entries on any Dealer's Record Book the field assistant or warehouseman should be careful to see that the back cover of the record book is properly folded under the page on which entries are being made to avoid making impressions on the carbon copies of other pages. Both the warehouseman and field assistant should see that the cumulative total of all resales of the dealer does not exceed his total purchases as entered in the book.

If any dealer purchases farm tobacco that is subject to penalty, the field assistant will enter the amount of penalty in the column headed "Name and Signature and Amount of Penalty, if any" following his signature.

If any dealer resells tobacco which was produced prior to 1942, such fact should be clearly shown on the Dealer's Record Book.

The dealer should sign all forms Tobacco 615 on which entries have been made and forward the yellow copies (Tobacco 615a) not later than the end of the calendar week next following the week in which the transactions occurred, to:

- (1) Regional Tobacco Office, Agricultural Adjustment Agency, Swainsboro, Georgia, in case the Dealer's Record Book was assigned to him, in the States of Alabama, Florida, Georgia or South Carolina; or
- (2) The Marketing Quota Section, Agricultural Adjustment Agency, State College Station, Raleigh, North Carolina, if the Dealer's Record Book was assigned to him in the States of North Carolina or Virginia.

The white copies (Tobacco 615) will be retained in the record book as the dealer's permanent record.

5. Form Tobacco 616, Auction Warehouse Report

Warehousemen will prepare form Tobacco 616, Auction Warehouse Report for each sale day summarizing the day's business. This form will be prepared as follows:

- (a) Enter the date of the sale day covered by the report, the name of the warehouse, the warehouse registration number and State and the name of the market in the spaces provided.
- (b) Enter in the spaces provided the registration number and State and the name of each dealer and other warehouseman who purchases or resold tobacco at auction during the sale day. Enter in the appropriate spaces the total pounds and the gross price of purchases, the total pounds and the gross price of resales for each dealer opposite the name of such dealer or warehouseman.
- (c) Enter in the line numbered "1" (near the bottom of the report) the total pounds and the gross price of purchases, and the total pounds and gross price of resales for the "warehouse leaf account" for the sale day. Do not include any floor sweepings in this item.
- (d) Enter in the line numbered "2" the number of pounds and gross price of all floor sweepings, (bundles, leaves, or accumulation of tobacco) sold by the warehouse on this floor on this sale day.
- (e) Enter in the line numbered "3" the total of all the entries appearing above.
- (f) Enter in the line numbered "4" the result obtained by subtracting total Resales from total Purchases.

- (g) Enter below line number "5" the total pounds and gross price of purchases from farmers through non-warehouse transactions since the last previous sale day. Enter also the total pounds and the gross price of purchases and total pounds and gross price of resales for the warehouse leaf account at other warehouses or to or from dealers, together with name of such dealer or other warehouse, registration number and State. This space is provided for transactions not made at auction over your warehouse floor.
- (h) Enter the weight of the floor sweepings accumulated during this sale day in the space provided at the bottom of the report.
- (i) The warehouseman or his authorized representative will sign and date the report in the spaces provided and forward the original not later than the end of the next calendar week to
- (1) Regional Tobacco Office, Agricultural Adjustment Agency, Swainsboro, Georgia, if the warehouse is located in Florida, Georgia, or South Carolina, or
- (2) The Marketing Quota Section, Agricultural Adjustment Agency, State College Station, Raleigh, North Carolina, if the warehouse is located in North Carolina or Virginia.
- (j) The carbon copy of the report will be retained by the warehouseman and may be used by field assistants in checking the warehouse account.

6. Form Tobacco 617, Report of Penalties

Each warehouseman and dealer will prepare each week form Tobacco 617, Report of Penalties. There will be listed on this report information from each Excess Memorandum of Sale, and each Memorandum of Sale Cleared Without Marketing Card issued during the week showing tobacco subject to penalty. If no penalty memorandum is issued during any week, the report on form Tobacco 617 for that week need not be made unless specifically requested by an authorized representative of the Secretary. The Report of Penalties will be prepared as follows:

- (a) In the spaces provided near the top of the report enter the date of the last day of the week covered by the report, the name and address of the warehouse or dealer and the registration number and State.

- (b) Enter in the appropriate columns the name of the farm operator, the serial number of each excess memorandum of sale (including the letter preceding the serial number) and the serial number of each memorandum of sale cleared without marketing card, the date the memorandum was issued by the field assistant, the total pounds sold, gross price, the percent excess, and the amount of penalty. (The amount of penalty is determined by multiplying the number of pounds sold by the percent excess and the result by ten cents per pound.)
- (c) Warehousemen and dealers operating in the States of Florida, Georgia, and South Carolina will enter on the second line of the column headed "Farm Operator" immediately under the name of the operator, the farm serial number and the name of the county and state in which the farm is located.
- (d) Total the columns headed "Total Pounds" and "Penalty" and enter the results in the spaces provided.
- (e) Enter in the certification only the serial numbers of those memoranda listed on the report wherein an amount equivalent to the penalty was not deducted from the purchase price paid the producer but is being borne by the warehouseman. Do not enter the serial numbers of any memoranda listed on the report wherein an amount equivalent to the penalty was deducted from the purchase price paid the producer.
- (f) The report will be signed and dated by the warehouseman (or his authorized representative) or by the dealer. The original and first carbon copy of the report, together with check(s) payable to the order of the "Treasurer of the United States" covering the penalties as shown thereon should be forwarded to the applicable field or State office not later than the end of the next following calendar week.

Warehousemen and dealers operating in the States of Florida, Georgia, and South Carolina, may remit one check to cover the total of all penalty items covered by the report. Warehousemen and dealers operating in the States of North Carolina and Virginia should remit a separate check covering each penalty item covered by the report. Reports and remittances should be forwarded to the address as indicated opposite the name of the State in which the warehouseman or dealer is operating.

- (1) Florida - Mr. H. G. Clayton, Administrative Officer in Charge, Agricultural Adjustment Agency, University of Florida, Gainesville, Florida.
- (2) Georgia - Mr. T. R. Breedlove, Administrative Officer in Charge, Agricultural Adjustment Agency, 133 East Washington Street, Athens, Georgia.
- (3) South Carolina - Mr. R. W. Hamilton, Administrative Officer in Charge, Agricultural Adjustment Agency, Masonic Building, Columbia, South Carolina.
- (4) North Carolina and Virginia - Marketing Quota Section, Agricultural Adjustment Agency, State College Station, Raleigh, North Carolina.

7. Form Tobacco 618, Memorandum of Sale Cleared Without Marketing Card

If no memorandum of sale is obtained within four weeks after the marketing of any lot of "farm tobacco" at an auction warehouse sale, the field assistant will issue Form Tobacco 618, Memorandum of Sale Cleared Without Marketing Card. These forms are assembled in books of 20 each (in triplicate) and a book will be issued to each field assistant.

In issuing memoranda of sale cleared without marketing card, the field assistant will enter the name and address of the producer, name of county, name of warehouse, date of sale, warehouse bill number, suspension number, gross price, pounds sold, and the amount of penalty in the appropriate spaces. The warehouseman or his representative will check the memorandum of sale cleared without marketing card and will enter the date and his initials below the field assistant's signature. The "county office copy" will be mailed to the field office with the field assistant's daily report and the "warehouse copy" will be delivered to the warehouseman or his representative. The "permanent copy" will remain in the book.

The date and serial number of the memorandum of sale cleared without marketing card will be entered on Form Tobacco 612 Register of Suspended Sales.

If any resale has been placed in suspension, such suspension will be cleared by issuing form Tobacco 618. The word "Resale" and the name and registration number and state of the dealer making the resale will be entered in the space provided for remarks and the form will be signed by both the field assistant and by the warehouseman or his representative.

8. Form Tobacco 619, Field Assistant's Daily Report

A report on Form Tobacco 619, Field Assistant's Daily Report, will be prepared covering the sales made by each warehouse each sale day. The name of the warehouse and market, the date of the sale day covered by the report and the warehouse registration number and State will be entered in the spaces provided.

Enter in line (a) of Section I the total auction sales for the sale day and in line (b) the total resales at auction for the sale day. The date for these two lines will be obtained from the warehouse "Recap." Enter in line (c) the difference between line (a) and line (b). The number of bills of nonwarehouse sales, total pounds and gross price of all nonwarehouse purchases since the last preceding sale day will be entered in the space provided.

The number of memoranda of sale issued, number of pounds covered by such memoranda, the gross price and the amount of penalty for this sale day will be entered in Section II.

The number of memoranda of sale issued, number of pounds covered by such memoranda, the gross price and the amount of penalty for previous sale days which have been cleared from suspension since the last preceding report will be entered in Section III. The field assistant will enter the date of the last preceding field assistant's report in the space provided.

The serial number of each excess memorandum of sale and each memorandum of sale cleared without marketing card will be entered in Section IV.

In preparing the "Daily Report" the field assistant will total (the tape should show that the machine was cleared) separately all Within Quota Memoranda of Sale, Excess Memoranda of Sale, and Memoranda of Sale Cleared Without Marketing Card. These forms will be sorted in groups of 100. If any group contains fewer than 100 forms, the exact number of such forms will be entered on the adding machine tapes used in totaling the pounds and price. All memoranda of sale will be retained in the order in which they were added to facilitate checking the items on the tapes. Each adding machine tape will be folded around the applicable memoranda of sale and will be held in place by rubber bands.

The weight of the floor sweepings accumulated on the warehouse floor this sale day will be entered in the appropriate space at the bottom of the form. He will then enter the date, sign the report and obtain the signature of a representative of the warehouseman and forward the original report, together with the register of suspended sale, the "County Office Copy" of all memoranda of sale and memoranda of sale cleared without marketing card issued and the adding machine tapes used in determining the

totals for the report to the field office. The field assistant will retain the first carbon copy and will deliver the second carbon copy of the report to the warehouseman or his representative.

9. Form Tobacco 620, Correction of Memorandum of Sale

Form Tobacco 620 is to be used by field assistants for correcting memoranda of sale on which any error was made at the time of issuance. In preparing this form the field assistant will enter the form number of the memorandum of sale which is in error, the serial number of such memorandum, date issued, date of sale and the warehouse bill number(s) in the spaces provided. In the box appearing beneath the words "change from" the field assistant will enter the information shown on the original memorandum of sale. In the box beneath the word "To" the field assistant will enter the correct information. The name of the farm operator, address of the county agricultural association and farm serial number, and the reason the correction is being made will be entered in the spaces provided. After signing and entering the current date the field assistant will deliver the "Warehouse Copy" to the warehouseman and forward the "Field Office Copy" and "County Office Copy" to the field office.

10. Form Tobacco 623, Market Sales Card

Forms Tobacco 623 are for use by the Agricultural Marketing Administration and others to obtain current market information. It is essential that these forms be completed and mailed promptly. One field assistant on each market will prepare Form Tobacco 623 each day and mail it to the Tobacco Market News, Agricultural Marketing Administration. The total gross sales (pounds and price) at each warehouse for which sales were held during the day will be entered in the appropriate spaces opposite the name (which shall be stamped on the card) of the warehouse and market. If more than one card is required on any market each card should be numbered (i.e, 1 of 2 or 2 of 2). The field assistant will then affix his signature and mail the card immediately.

11. Form Tobacco 625, Authorization to Issue Within Quota Memoranda of Sale

Each warehouseman with the aid of a field assistant will prepare form Tobacco 625 in triplicate. These forms should be completed prior to the opening of the markets.

The name of the warehouse, Registration No. and State and address of the warehouse will be entered in the spaces provided. The form of organization (Corporation, partnership, or sole proprietorship) should be shown by a check mark. The names, titles, and addresses of the officials and employees will be entered in the spaces provided.

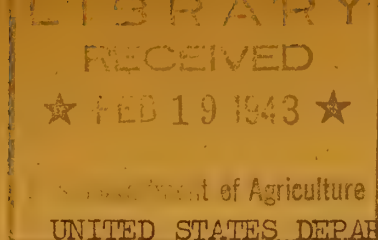
The names, signatures, and titles of the persons designated to issue within quota memoranda of sale on behalf of the warehouseman will be entered in Part B above the signature of the official making the designations. The field assistant will affix his signature and forward all three copies to the field office.

If the authorization is approved, the field officer will enter the date the authorization is effective and affix his signature. The original shall be returned to the warehouseman, one copy should be forwarded to the Marketing Quota Section, and the third copy shall be retained in the field office. The authority granted on Form Tobacco 625 automatically terminates when the warehouse closes for the season or prior to that time upon written notice by an authorized representative of the Secretary.

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Tobacco 622

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Issued October 29, 1942

MARKETING QUOTA INSTRUCTIONS

(Burley, Dark air-cured, and Fire-cured Tobacco, 1942-43 Marketing Year)

These instructions set forth the manner of handling records and reports used in connection with the marketing quota program (Burley, Dark air-cured and Fire-cured tobacco, 1942-43 marketing year). The responsibilities of warehousemen, dealers, and field assistants are outlined in that order. Part IV of these instructions lists the forms and reports to be used and Part V relates to the preparation and handling of such forms and reports.

PART I WAREHOUSEMEN

The responsibilities of warehousemen with respect to records, reports, and payment of penalties are as follows:

1. To obtain a memorandum of sale (or a memorandum of sale cleared without marketing card) to cover each marketing of farm tobacco through the warehouse.
2. To obtain form Tobacco 614, Bill of Nonwarehouse Sale and a memorandum of sale for each lot of tobacco purchased by the warehouse from a farmer at any place other than a warehouse auction sale.
3. To obtain a listing on form Tobacco 612, Register of Suspended Sales to cover each marketing of farm tobacco through the warehouse that is not covered by a memorandum of sale by the end of the sale day.
4. To keep records relative to each sale or resale of tobacco made at the warehouse so as to show the name of the seller (and in the case of a sale for a farmer the name of the operator of the farm on which the tobacco was produced.)
5. To keep records so as to identify all purchases and resales made for the warehouse leaf account and to maintain a separate account with respect to the amount of floor sweepings accumulated and the disposition of such floor sweepings.
6. To make appropriate entries on form Tobacco 615, Dealer's Record, showing the total purchases and resales made by each dealer during each sale day at the warehouse.
7. To submit a summary of each day's business on form Tobacco 616, Auction Warehouse Report.

8. To submit form Tobacco 617, Report of Penalties, for each week in which any sale is made subject to penalty, and to remit with such report the amount of penalty due.
9. On all memoranda of sale where there is shown that an amount is due the "C.C.C.," a check in such amount shall be drawn payable to "Commodity Credit Corporation", and delivered to the field assistant, upon receipt of the memorandum of sale.
10. To compute and verify the amount of penalty on each excess memorandum of sale and each memorandum of sale cleared without marketing card.
11. To keep the check register or the check stubs so as to show thereon the serial number of the memorandum of sale (or memorandum of sale cleared without marketing card) or the serial number of the warehouse bill (s) identifying each marketing of farm tobacco for which a check is written.
12. To maintain records as provided under Section 25 of the Regulations and to make such records available for examination upon request by any field assistant.

PART II DEALERS

The responsibilities of dealers with respect to records, reports, and payment of penalties are as follows:

1. To obtain form Tobacco 615, Dealer's Record Book, from a field assistant and to keep records on such forms showing all purchases and resales. This record is to be kept by each dealer who resells (in the form in which tobacco is ordinarily sold by farmers) more than 10 percent of the tobacco purchased by him, and in the case of any dealer who resells less than 10 percent of the tobacco purchased by him the record is to be kept with respect to any tobacco which such dealer purchases from farmers at any place other than a warehouse auction sale.
2. To obtain a memorandum of sale to cover each lot of tobacco purchased from a farmer at any place other than a warehouse auction sale.
3. To obtain form Tobacco 614, Bill of Nonwarehouse Sale, for each lot of tobacco purchased from a farmer at any place other than a warehouse auction sale.
4. To present the original of all bills of nonwarehouse sale to field assistants for the issuance of memoranda of sale and recording on form Tobacco 615, Dealer's Record.

5. To transmit to the applicable field office all reports prepared on form Tobacco 615a, Dealer's Record.
6. To prepare form Tobacco 617, Report of Penalties, for each week in which tobacco subject to penalty is purchased from farmers and to submit the report accompanied by the penalty due to the applicable field office.
7. On all memoranda of sale where there is shown that an amount is due the "C.C.C.," a check in such amount shall be drawn payable to the "Commodity Credit Corporation" and delivered to the field assistant upon receipt of the memorandum of sale.
8. To maintain records as provided under Section 26 of the Regulations, and to make such records available for examination upon request by any field assistant.

PART III FIELD ASSISTANTS

Responsibilities of field assistants with respect to records and reports are as follows:

1. To issue memoranda of sale and memoranda of sale cleared without marketing card and to check all within quota memoranda of sale issued by warehousemen and their representatives.
2. To prepare form Tobacco 619, Field Assistant's Daily Report, covering each sale day for each warehouse.
3. To obtain from warehousemen and dealers and forward to the field office any check payable to the "Commodity Credit Corporation" with the applicable memorandum of sale attached.
4. To prepare form Tobacco 612, Register of Suspended Sale, listing all warehouse sales of farm tobacco which are not covered by a memorandum of sale, or a memorandum of sale cleared without marketing card, by the end of the sale day.
5. To issue form Tobacco 615, Dealer's Record Book, explain the use of such form, and to make entries thereon covering purchases made by dealers directly from farmers.
6. To supply warehousemen and dealers with all necessary forms and to assist them, insofar as time is available after performance of other duties, in maintaining records and preparing reports.
7. To report to the field officer in charge all cases of apparent violation of the regulations.

8. To keep strictly confidential all information reported to or acquired by the field assistant in the performance of his duties.
9. To perform such other duties as requested by the field officer in charge or by other persons so designated by the field officer.

PART IV LIST OF FORMS AND PUBLICATIONS

The following is a list of the forms and publications used by warehousemen, dealers, or field assistants in connection with the 1942-43 Burley, dark air-cured and fire-cured tobacco marketing quota programs:

Form No.	Title	Issued or prepared by
MQ-656	Within Quota Marketing Card Within Quota Memorandum of Sale	County Office Warehouseman and Field Assistant
MQ-657	Excess Marketing Card Excess Memorandum of Sale	County Office Field Assistant
Tobacco 603	Marketing Quota Regulations	Washington Office
Tobacco 612	Register of Suspended Sales	Field Assistant and Warehouseman
Tobacco 614	Bill of Nonwarehouse Sale	Warehouseman and Dealer
Tobacco 615	Dealer's Record Book	Dealer, Warehouseman and Field Assistant
Tobacco 616	Auction Warehouse Report	Warehouseman
Tobacco 617	Report of Penalties	Warehouseman and Dealer
Tobacco 618	Memorandum of Sales Cleared Without Marketing Card	Field Assistant
Tobacco 619	Field Assistant's Daily Report	Field Assistant
Tobacco 620	Correction of Memorandum of Sale	Field Assistant
Tobacco 622	Marketing Quota Instructions	Washington Office (This publication)
Tobacco 623	Market Sales Card	Field Assistant
Tobacco 625	Authorization to Issue Within Quota Memoranda of Sale	Warehouseman, Field Assistant and Field Officer

PART V. PREPARATION AND HANDLING OF RECORDS AND REPORTS
TO WAREHOUSEMAN, DEALERS AND FIELD ASSISTANTS

1. Marketing Cards and Memoranda of Sale

County offices will issue to the operator of each farm having Burley, dark air-cured or fire-cured tobacco available for marketing a form MQ-656, Within Quota Marketing Card, or a form MQ-657, Excess Marketing Card. Each marketing card contains five memoranda of sale, which will be issued as provided below to identify each marketing of tobacco from the farm.

When a farmer calls at the warehouse office for his check, he should present his marketing card to the field assistant, who will issue a memorandum of sale. In the absence of a field assistant, a warehouseman or his representative may issue a within quota memorandum of sale covering a warehouse auction sale, provided the warehouseman or his representative has been so authorized on form Tobacco '625. All memoranda of sale issued by a warehouseman or his representative will be checked against the warehouse records and initialed by a field assistant.

Purchaser's Copy of Memorandum --In issuing memoranda of sale from within quota marketing cards the field assistant, warehouseman (or his representative) will enter the name of the warehouse (or dealer's name, registration number and State in case of a nonwarehouse purchase by a dealer) date issued, the signature of the person issuing the memoranda, date of sale (if memorandum of sale is not issued on the day of sale), warehouse bill number, pounds sold, and gross price in the appropriate spaces on the "Purchaser's Copy" of the memorandum of sale.

County Office Copy --The warehouse bill number, pounds sold, gross price, name of warehouse (or dealer's name and registration number and State) and the date memorandum issued will be entered in the appropriate spaces on the "County Office Copy" of the memorandum of sale.

Marketing Card --In the appropriate spaces on the inside cover of the marketing card, stamp the name and address of the warehouse and the date and enter the number of pounds covered by the memorandum of sales. (In case of nonwarehouse purchase by a dealer, enter the name of the dealer, registration number and the date in lieu of the stamp used for warehouse sales). The field assistant who issues or checks the memorandum of sale will ascertain that the name and address of the county agricultural conservation association have been entered on the memorandum of sale. The warehouse bill will be stamped with the warehouse stamp to indicate that a memorandum of sale has been issued.

Only field assistants are authorized to issue memoranda of sale from excess marketing cards. The field assistant will follow the procedure outlined above in issuing memoranda of sale from excess marketing cards, and in addition, will enter in the appropriate spaces the pounds subject to penalty and the amount of penalty. If the percent excess is

not shown on the excess memorandum of sale it will be obtained from the inside cover of the excess marketing card. The pounds subject to penalty and the amount of penalty will be computed by both the field assistant and the warehouseman (or his representative) or dealer (in case of a non-warehouse purchase by a dealer). The field assistant will initial the excess memorandum of sale. After verifying the computation the warehouseman (or his representative) or the dealer will also initial the excess memorandum of sale.

All memoranda of sale issued by a warehouseman and his representative will be delivered to the field assistant upon his request. At the end of each sale day the field assistant will forward the "County Office Copy" of all memoranda of sale with the "Field Assistant's Daily Report" to the field office. The "Purchaser's Copy" of the memoranda of sale will be delivered to the warehouseman (or dealer) and shall be retained by him, together with other records, as provided in Sections 25, 26, and 32 of the Regulations.

If the notation "Due - C.C.C., \$_____" has been made on a marketing card and the first memorandum of sale, a memorandum of sale may not be issued until a check has been drawn to the order of the Commodity Credit Corporation to cover the amount due. When a check has been drawn the field assistant will enter "Paid C.C.C., \$_____" and his initials, (1) in the line for Memo. No. 1 on the inside front cover of the marketing card; (2) immediately below the words, "Memorandum of Sale" on the Purchaser's Copy of the first memorandum; and (3) immediately beneath the words "County Office Copy" on the County Office Copy of the first memorandum of sale. All such checks payable to the Commodity Credit Corporation will be forwarded to the field office.

If any erasure has been made on the marketing card, no memorandum of sale will be issued from such marketing card. If any alteration has been made on the marketing card, no memorandum of sale will be issued unless such alteration has been verified and initialed by a field assistant.

No memorandum of sale will be issued unless it is presented with the marketing card. If any memorandum of sale is missing from a marketing card and no entry has been made for that memorandum on the inside cover of the marketing card, the marketing card will be considered void and will not be acceptable until the proper entries have been made.

If the quantity of tobacco previously identified by memoranda of sale issued from any within quota marketing card is in excess of the estimated actual production or the number of pounds assigned to the card, the farm operator shall be required to sign the "Operator's Certificate" on the back of the memorandum of sale. The person who presents the marketing card may sign as agent for the farm operator, provided his address is placed below his signature.

If any person other than the farm operator presents a marketing card, a memorandum of sale may not be issued unless the "Authorization" on the back of such memorandum has been executed by the farm operator. The person who presents the marketing card may sign the "Authorization" as agent for the farm operator, provided his address is placed below his signature.

If a marketing card is presented for the issuance of a memorandum of sale to identify a marketing of tobacco and the field assistant or warehouseman (or his representative) has reason to doubt that the tobacco was produced on the farm for which the marketing card was issued, he should require the farm operator to sign the "Operator's Certificate" on the back of the memorandum of sale. If the farm operator refuses to sign the "Operator's Certificate" on the memorandum or if the signature does not agree with the signature appearing on the inside cover of the marketing card, no memorandum of sale will be issued and the field assistant shall forward the marketing card to the field officer in charge.

If the marketing quota has been entered on the inside front cover of any excess marketing card, the total pounds for all memoranda of sale issued from such card shall not exceed the marketing quota assigned to such card.

2. Form Tobacco 612, Register of Suspended Sales

A record of suspended farm sales shall be maintained for each warehouse on form Tobacco 612, Register of Suspended Sales. This register consists of a book of 20 pages, in duplicate, and no book will be used at more than one warehouse. The field assistant will stamp the name of the warehouse and market on the "Record of Issuance of Register of Suspended Sales" and forward such form to the field office.

Each warehouse bill covering "Farm Tobacco" for which a memorandum of sale (or a memorandum of sale cleared without marketing card) has not been issued by the end of the sale day should be presented to the field assistant who shall stamp such bill "Suspended" and enter on the warehouse bill his initials and the serial number of the "Register of Suspended Sales" on which the suspended sale is listed. The field assistant will enter in the spaces provided on the "Register of Suspended Sales" the name of the warehouse and market and the date of the sale day covered by the report. The warehouse bill number, the name appearing on the warehouse bill, the total pounds sold and the gross price will be entered on the "Register of Suspended Sales." The total of the columns headed "Pounds" and "Gross Price" will be entered in the spaces provided.

The warehouseman or his authorized representative should check the "Register of Suspended Sales" and warehouse bills to be sure that no re-sales have been listed. After completing this check a warehouse representative and the field assistant should each sign the "Register of Suspended Sales." The original will be detached by the field assistant and forwarded, with the "Field Assistant's Daily Report" to the field office. The official records of clearance of suspended sales will be maintained in the field office but a reference record will be maintained at the warehouse.

If a marketing card is presented to a field assistant (within four weeks) for the purpose of obtaining a memorandum of sale to cover a marketing of tobacco which has been listed on the "Register of Suspended Sales", he will issue such memorandum of sale and stamp both the "Purchaser's Copy" and the "County Office Copy" of the memorandum of sale "Suspended" in order to keep them separate from the current day's sales, and will enter on the "Register of Suspended Sales" the date issued and the serial number of the memorandum of sale. The "Purchaser's Copy" of the memorandum of sale will be delivered to the warehouseman and the "County Office Copy" will be forwarded to the field office with the next Field Assistant's Daily Report.

If a field assistant is not available, the warehouseman (or his representative) may issue a memorandum of sale from a within quota marketing card as outlined above to cover a marketing of tobacco which has been listed on the "Register of Suspended Sales." Both the "Purchaser's Copy" and the "County Office Copy" of such memoranda of sale issued by the warehouseman (or his representative) will be attached to the "Register of Suspended Sales" until removed by the field assistant.

If a memorandum of sale is not issued within four weeks after the date of marketing of the tobacco, the field assistant will prepare form Tobacco 618, Memorandum of Sale Cleared Without Marketing Card, as hereinafter provided and will enter the date and serial number of the memorandum of sale cleared without marketing card on the "Register of Suspended Sales."

3. Form Tobacco 614, Bill of Nonwarehouse Sale

Forms Tobacco 614, Bill of Nonwarehouse Sale, are assembled in books of 20, serially numbered, and a book shall be issued by the field assistant upon request by a dealer. In issuing these books the field assistant shall enter the name of the dealer, his registration number and State and his permanent address on the outside cover of the book and on the "Receipt for Bill of Nonwarehouse Sale Book." The receipt shall be detached by the field assistant and forwarded to the field officer in charge.

The instructions for preparing "Bills of Nonwarehouse Sale" are contained on the inside cover of the Bill of Nonwarehouse Sale Book and shall be called to the attention of the dealer. Form Tobacco 614, Bill of Nonwarehouse Sale, will be prepared as follows:

- (a) Enter the date and the name of the State and county in which the farm is located, together with the farm serial number in the space provided.
- (b) Enter in item 1 the name and address of the farm operator.
- (c) Enter in item 2 the name of the dealer and his registration number and State. Also, enter the name of the person making the purchase if other than the dealer.

- (d) Enter in item 3 the pounds sold and the gross price. The serial number of the memorandum of sale will be entered by the field assistant.
- (e) The farm operator and the buyer shall sign the certification on the "Bill of Nonwarehouse Sale" and the post card copy of the "Bill of Nonwarehouse Sale" will be detached and mailed by the farm operator not later than the day following the date of sale. The dealer shall present the original of the "Bill of Nonwarehouse Sale" to a field assistant, together with the marketing card issued for the farm, for the issuance of a memorandum of sale. The field assistant will forward all original "Bills of Nonwarehouse Sale", together with the "County Office Copy" of the applicable memoranda of sale to the field office.

4. Form Tobacco 615, Dealer's Record Book

Each dealer who purchases tobacco from farmers at any place other than an auction warehouse sale and any other dealer who resells (in the form in which farm tobacco is ordinarily sold) more than ten percent of the tobacco purchased by him at auction shall keep a record and make reports on form Tobacco 615, Dealer's Record, showing his purchases and resales of tobacco. The dealer will obtain form Tobacco 615 from a field assistant. The dealer will supply the information required for the "Receipt for Dealer's Record" and when all the necessary information has been entered, the dealer and the field assistant will sign in the spaces provided on the receipt and the field assistant will detach the receipt and forward it to the field office.

All purchases and resales of Burley, dark air-cured and fire-cured tobacco made by the dealer will be entered on the "Dealer's Record" in accordance with the instructions contained on the inside front cover. In making entries on any "Dealer's Record" the field assistant or warehouseman should be careful to see that the back cover of the record book is properly folded under the page on which entries are being made to avoid making impressions on the carbon copies of other pages. Both the warehouseman and field assistant shall see that the cumulative total of all resales of the dealer does not exceed his total purchases as entered on the "Dealer's Record."

If any dealer purchases farm tobacco that is subject to penalty, the field assistant will enter the amount of penalty in the column headed "Name and Signature and Amount of Penalty, if any" following his signature.

If any dealer resells tobacco which was produced prior to 1942, such fact should be clearly shown on the "Dealer's Record."

The dealer shall sign all forms Tobacco 615 on which entries have been made and forward the yellow copies (Tobacco 615a) to the address

shown on the Dealer's Record Book not later than the end of the calendar week next following the week in which the transactions occurred.

The white copies (Tobacco 615) shall be retained in the record book as the dealer's permanent record.

5. Form Tobacco 616, Auction Warehouse Report

Warehousemen shall prepare form Tobacco 616, Auction Warehouse Report, for each sale day summarizing the day's business. This form shall be prepared as follows:

- (a) Enter the date of the sale day covered by the report, the name of the warehouse, the warehouse registration number and State and the name of the market in the spaces provided.
- (b) Enter in the spaces provided the registration number and State and the name of each dealer and other warehouseman who purchased or resold tobacco at auction during the sale day. Enter in the appropriate spaces the total pounds and the gross price of purchases, the total pounds and the gross price of resales for each dealer opposite the name of such dealer or warehouseman.
- (c) Enter in the line numbered "1" (near the bottom of the report) the total pounds and the gross price of purchases, and the total pounds and gross price of resales for the "warehouse leaf account" for the sale day. Do not include any floor sweepings or nonwarehouse purchases from farmers in this item.
- (d) Enter in the line numbered "2" the number of pounds and gross price of all floor sweepings, (bundles, leaves, or accumulation of tobacco) sold by the warehouse on this floor on this sale day.
- (e) Enter in the line numbered "3" the total of all the entries appearing above.
- (f) Enter in the line numbered "4" the result obtained by subtracting total resals from total purchases.
- (g) Enter below line number "5" the total pounds and gross price of purchases from farmers through nonwarehouse transactions since the last previous sale day. Enter also the total pounds and the gross price of purchases and total pounds and gross price of resales for the warehouse leaf account at other warehouses or to or from dealers, together with name of such dealer or other warehouse, registration number and State. This space is provided for transactions not made at auction over your warehouse floor.

- (h) Enter the weight of the floor sweepings accumulated during this sale day in the space provided at the bottom of the report.
- (i) The warehouseman or his authorized representative shall sign and date the report in the spaces provided and forward the original not later than the end of the next following calendar week to
 - (1) Marketing Quota Section, Agricultural Adjustment Agency, Lexington, Kentucky, in the case of BURLEY tobacco warehouses located in Indiana, Kentucky, Missouri, or West Virginia;
 - (2) Marketing Quota Section, Agricultural Adjustment Agency, Post Office Box 419, Nashville, Tennessee, in the case of BURLEY tobacco warehouses located in North Carolina, Tennessee or Virginia;
 - (3) Marketing Quota Section, Agricultural Adjustment Agency, Hopkinsville, Kentucky, in the case of DARK AIR-CURED and FIRE-CURED tobacco warehouses located in Kentucky or Tennessee;
 - (4) Marketing Quota Section, Agricultural Adjustment Agency, Post Office Building, Danville, Virginia, in the case of FIRE-CURED tobacco warehouses located in Virginia.
- (j) The carbon copy of the report will be retained by the warehouseman and may be used by field assistants in checking the warehouse account.

6. Form Tobacco 617, Report of Penalties

Each warehouseman and dealer shall prepare each week form Tobacco 617, Report of Penalties. There will be listed on this report information from each "Excess Memorandum of Sale", and each "Memorandum of Sale Cleared Without Marketing Card" issued during the week showing tobacco subject to penalty. If no penalty memorandum is issued during any week, the report on form Tobacco 617 for that week need not be made unless specifically requested by the Chief of the Marketing Quota Section. The "Report of Penalties" will be prepared as follows:

- (a) In the spaces provided near the top of the report enter the date of the last day of the week covered by the report, the name and address of the warehouse or dealer and the registration number and State.
- (b) Enter in the appropriate columns the name of the farm operator, the serial number of each excess memorandum of sale (including the letter preceding the serial number)

and the serial number of each memorandum of sale cleared without marketing card, the date the memorandum was issued by the field assistant, the total pounds sold, gross price, the percent excess, and the amount of penalty. (The amount of penalty is determined by multiplying the number of pounds sold by the percent excess and the result by ten cents per pound for Burley tobacco and five cents per pound for dark air-cured and fire-cured tobacco).

- (c) Make no entry in the second line of the column headed "Name of operator" immediately below the name of the farm operator.
- (d) Total the columns headed "Total Pounds" and "Penalty" and enter the results in the spaces provided.
- (e) Enter in the certification only the serial numbers of those memoranda listed on the report wherein an amount equivalent to the penalty was not deducted from the purchase price paid the producer but is being borne by the warehouseman. Do not enter the serial numbers of any memoranda listed on the report wherein an amount equivalent to the penalty was deducted from the purchase price paid the producer.
- (f) Draw a separate check to the "Treasurer of the United States" to cover each penalty item listed on the report.
- (g) The warehouseman (or his authorized representative) or the dealer shall sign and date the report in the spaces provided and forward the original and first carbon copy of the report, together with the check(s), to the field office not later than the end of the next following calendar week. Reports of warehousemen should be forwarded to the addresses indicated above for forms Tobacco 616, Auction Warehouse Report, and reports of dealers should be forwarded to the address shown on form Tobacco 615, Dealer's Record Book.

7. Form Tobacco 618, Memorandum of Sale Cleared Without Marketing Card

If no memorandum of sale is obtained within four weeks after the marketing of any lot of "farm tobacco" at an auction warehouse sale, the field assistant shall issue form Tobacco 618, Memorandum of Sale Cleared Without Marketing Card. These forms are assembled in books of 20 each (in triplicate) and a book will be issued to each field assistant.

In issuing "Memoranda of Sale Cleared Without Marketing Card", the field assistant will enter the name and address of the producer, name of county, name of warehouse, date of sale, warehouse bill number, suspension number, gross price, pounds sold, and the amount of penalty in the appropriate spaces. The warehouseman or his representative will check the "Memorandum of Sale Cleared Without Marketing Card" and will enter the date and his initials below the field assistant's signature.

The "County Office Copy" will be mailed to the field office with the "Field Assistant's Daily Report" and the "Warehouse Copy" will be delivered to the warehouseman or his representative. The "Permanent Copy" will remain in the book.

The date and serial number of the "Memorandum of Sale Cleared Without Marketing Card" will be entered on form Tobacco 612, Register of Suspended Sales.

If any resale has been placed in suspension, such suspension will be cleared by issuing form Tobacco 618. The word "Resale" and the name and registration number and state of the dealer making the resale will be entered in the space provided for remarks and the form will be signed by both the field assistant and by the warehouseman or his representative.

8. Form Tobacco 619, Field Assistant's Daily Report

A report on form Tobacco 619, Field Assistant's Daily Report, shall be prepared covering the sales made by each warehouse each sale day. The name of the warehouse and market, the date of the sale day covered by the report and the warehouse registration number and State will be entered in the spaces provided.

Enter in line (a) of Section I the total auction sales for the sale day and in line (b) the total resales at auction for the sale day. The data for these two lines will be obtained from the "Warehouse Recap." Enter in line (c) the differences between line (a) and line (b).

The number of "Bills of Nonwarehouse Sales", total pounds and gross price of all nonwarehouse purchases since the last preceding sale day will be entered in the space provided in Section I and the field assistant will forward the original "Bills of Nonwarehouse Sale" and corresponding memoranda of sale to the field office with the "Field Assistant's Report."

The number of memoranda of sale issued, number of pounds covered by such memoranda, the gross price and the amount of penalty for this sale day will be entered in Section II.

The number of memoranda of sale issued, number of pounds covered by such memoranda, the gross price and the amount of penalty for previous sale days which have been cleared from suspension since the last preceding report will be entered in Section III. The field assistant will enter the date of the last preceding field assistant's report in the space provided.

The serial number of each "Excess Memorandum of Sale" showing penalty, each zero percent excess memorandum of sale, and each "Memorandum of Sale Cleared Without Marketing Card" will be entered in the applicable columns of Section IV.

In preparing the "Field Assistant's Daily Report" the field assistant will total (the tape should show that the machine was cleared) separately all "Within Quota Memoranda of Sale", "Excess Memoranda of Sale", and "Memoranda of Sale Cleared Without Marketing Card." These forms will be sorted in groups of 100. If any group contains fewer than 100 forms, the exact number of such forms will be entered on the adding machine tapes used in totaling the pounds and price. All memoranda of sale will be retained in the order in which they were added to facilitate checking the items on the tapes. Each adding machine tape will be folded around the applicable memoranda of sale and will be held in place by rubber bands.

The weight of the floor sweepings accumulated on the warehouse floor this sale day will be entered in the appropriate space at the bottom of the form. The field assistant will then enter the date, sign the report and obtain the signature of a representative of the warehouseman and forward the original report, together with the "Register of Suspended Sale", the "County Office Copy" of all "Memoranda of Sale" and "Memoranda of Sale Cleared Without Marketing Card" issued and the adding machine tapes used in determining the totals for the report to the field office. The field assistant will retain the first carbon copy and will deliver the second carbon copy of the report to the warehouseman or his representative.

9. Form Tobacco 620, Correction of Memorandum of Sale

Form Tobacco 620 is to be used by field assistants for correcting memoranda of sale on which any error was made at the time of issuance. In preparing this form the field assistant will enter the form number of the memorandum of sale which is in error, the serial number of such memorandum date issued, date of sale and the warehouse bill number (s) in the spaces provided. In the box appearing beneath the words "Change From" the field assistant will enter the information shown on the original memorandum of sale. In the box beneath the word "To" the field assistant will enter the correct information. The name of the farm operator, address of the county agricultural association and farm serial number, and the reason the correction is being made will be entered in the spaces provided. After signing and entering the current date the field assistant will deliver the "Warehouse Copy" to the warehouseman and forward the "Field Office Copy" and "County Office Copy" to the field office.

10. Form Tobacco 623, Market Sales Card

Forms Tobacco 623 are for use by the Agricultural Marketing Administration and others to obtain current market information. It is essential that these forms be completed and mailed promptly. One field assistant on each market will prepare form Tobacco 623 each day and mail it to the Tobacco Market News, Agricultural Marketing Administration. The total gross sales (pounds and price) at each warehouse for which sales were held during the day will be entered in the appropriate spaces opposite the name (which shall be stamped on the card) of the warehouse and market. If more than one card is required on any market each card should be number (i.e., 1 of 2 or 2 of 2). The field assistant will then affix his signature and mail the card IMMEDIATELY.

11. Form Tobacco 625, Authorization to Issue Within Quota
Memoranda of Sale

Each warehouseman with the aid of a field assistant shall prepare form Tobacco 625 in triplicate. These forms should be completed prior to the opening of the market.

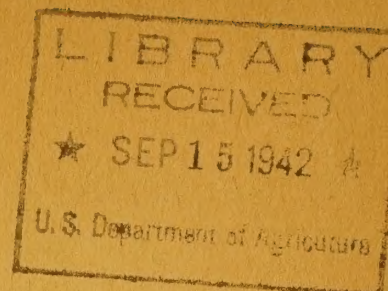
The name of the warehouse, Registration No. and State and address of the warehouse will be entered in the spaces provided. The form of organization (Corporation, partnership, or sole proprietorship) should be shown by a check mark. The names, titles, and addresses of the officials and employees will be entered in the spaces provided.

The names, signatures, and titles of the persons designated to issue within quota memoranda of sale on behalf of the warehouseman will be entered in Part B above the signature of the official making the designations. The field assistant will affix his signature and forward all three copies to the field office.

If the authorization is approved, the field officer will enter the date the authorization is effective and affix his signature. The original will be returned to the warehouseman, one copy will be forwarded to the Marketing Quota Section, and the third copy will be retained in the field office. The authority granted on form Tobacco 625 automatically terminates when the warehouse closes for the season or prior to that time upon written notice by the Chief of the Marketing Quota Section.

Issued August 7, 1942.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT AGENCY



MARKETING QUOTA INSTRUCTIONS
(Flue-cured Tobacco - 1942-43 Marketing Year)

PART VI - SCRAP TOBACCO

A. Scrap Tobacco Receiving Points

The responsibilities of scrap tobacco receiving points (including warehousemen in case of scrap tobacco delivered to the warehouses) with respect to records, reports and penalties in connection with scrap tobacco are as follows:

1. To obtain authorization to issue Within Quota Memoranda of Sale on form Tobacco 625, "Authorization to Issue Within Quota Memoranda of Sale."
2. To obtain form 41-Tob-63 (or Tobacco 613) "Record of Scrap Tobacco" and to keep a record therein showing all scrap tobacco received from dealers, truckers and farmers.
3. To obtain form Tobacco 614, "Bill of Nonwarehouse Sale", to cover each lot of scrap tobacco. The original of each Bill of Nonwarehouse Sale obtained from dealers and truckers shall show in Item 2 both the name of the firm operating the receiving point and the name of the dealer or trucker, (where the dealer or trucker purchases tobacco from the farmer and does not enter the name of the receiving point on the Bill of Nonwarehouse Sale when it is executed at the farm, the name of the firm operating the receiving point will be entered on the original of the Bill of Nonwarehouse Sale regardless of the fact that it was not entered on the copy given to the farmer by the dealer).
4. To issue a memorandum of sale to cover each lot of scrap tobacco delivered to the receiving point from the crop produced on a farm for which a Within Quota Marketing Card was issued. The receiving point will issue memoranda for within quota tobacco delivered by dealers or truckers and for within quota tobacco delivered directly by the farmer producing the tobacco. Each memorandum of sale issued for scrap tobacco delivered by a dealer or trucker shall show both the name of the firm operating the receiving point and the name of the dealer or trucker in the spaces provided for the name of the warehouse or other buyer. A memorandum of sale should not be issued if the Bill of Nonwarehouse Sale or the "Authorization for Agent" on the back of the memorandum of sale has been signed by the dealer or trucker as agent for the farm operator. In case any scrap tobacco is received from a farm for which an excess marketing card has been issued, the memorandum of sale covering such tobacco is to be issued only by a field assistant.

5. Receiving points located in South Carolina will forward all reports to the Regional Tobacco Office, Agricultural Adjustment Agency, Swainsboro, Georgia. Receiving points located in North Carolina or Virginia will forward all reports to the Marketing Quota Section, Agricultural Adjustment Agency, State College Station, Raleigh, North Carolina.
6. To submit with the report for each week the original copies of all Bills of Nonwarehouse Sale and the "County Office Copy" of all memoranda of sale issued with respect to scrap tobacco covered by the report.
7. To make proper entries (including the notation "scrap") in Dealer's Record Books (Tobacco 615) in cases where dealers (a) have purchased tobacco on their own account and under their own registration number; (b) have had memoranda of sale issued by field assistants; and (c) have made out an Internal Revenue invoice for the tobacco at the time of resale to the firm operating the receiving point.
8. To maintain records as provided in Section 26 of the regulations, form Tobacco 603, Part II, and to make such records available for examination upon request by any field assistant. These records are to be maintained by the firm operating the scrap receiving point in addition to marketing quota forms and reports and should show for each lot of scrap tobacco delivered to the receiving point the name of the operator of the farm on which the tobacco was grown, the name of the person delivering the tobacco, the number of pounds, the amount paid for the tobacco, and the date on which the tobacco is received.

B. Truckers and Dealers

The responsibilities of truckers and dealers with respect to records and reports of scrap tobacco are as follows:

1. To execute, together with the operator of the farm from whom the tobacco is purchased, a Bill of Nonwarehouse Sale covering each lot of tobacco.
2. To hand the post card copy of the Bill of Nonwarehouse Sale to the operator of the farm as soon as it is prepared and at the time the scrap tobacco is delivered and to submit the original copy of the Bill of Nonwarehouse Sale to a person authorized to issue memoranda of sale.
3. To see that a memorandum of sale is issued by a scrap receiving point or by a field assistant as provided herein for each lot of tobacco purchased or handled by the trucker or dealer.
4. In the case of a dealer operating on his own account and under his own Internal Revenue registration number, to keep a Dealer's Record Book (form Tobacco 615).

C. Field Assistants

The responsibilities of field assistants with respect to records and reports of scrap tobacco are as follows:

1. To assist in the preparation of Tobacco 625, "Authorization to Issue Memoranda of Sale", for each scrap tobacco receiving point eligible for such authorization under the regulations.
2. To issue form 41-Tob-63, "Record of Scrap Tobacco", to receiving points and explain the use and preparation of such form.
3. To make a periodic check of the memoranda of sale, Bill of Non-warehouse Sale and other records of each scrap tobacco receiving point and to issue memoranda of sale with respect to scrap tobacco purchased by dealers other than authorized scrap receiving points and received from farms for which excess marketing cards have been issued.
4. To report to the field officer in charge all cases of apparent violation of the regulations, including any failure to make and keep complete and accurate records.

